



General Assembly

***Raised Bill No. 5268***

***February Session, 2010***

LCO No. **1244**

\*01244\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD )

***AN ACT CONCERNING TAX ASSESSMENTS FOR SPECIAL TAXING DISTRICTS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. Section 7-328 of the 2010 supplement to the general  
2       statutes is repealed and the following is substituted in lieu thereof  
3       *(Effective October 1, 2010, and applicable to assessment years commencing on*  
4       *or after October 1, 2010):*

5       (a) The territorial limits of the district shall constitute a separate  
6       taxing district, and the assessor or assessors of the town shall separate  
7       the property within the district from the other property in the town  
8       and shall annually furnish the clerk of the district with a copy of the  
9       grand list of all property in the district after it has been completed by  
10      the board of assessment appeals of the town. If the legislative body of  
11      the town elects, pursuant to section 12-62c, to defer all or any part of  
12      the amount of the increase in the assessed value of real property in the  
13      year a revaluation becomes effective and in any succeeding year in  
14      which such deferment is allowed, the grand list furnished to the clerk  
15      of the district for each such year shall reflect assessments based upon  
16      such deferment. When the district meeting has fixed the tax rate, the

17 clerk shall prepare a rate bill, apportioning to each owner of property  
18 [his] a proportionate share of the taxes or, if such district has adopted a  
19 flat tax under subsection (c) of this section, an equal share of the taxes,  
20 which rate bill, when prepared, shall be delivered to the treasurer; and  
21 the district and the treasurer thereof shall have the same powers as  
22 towns and collectors of taxes to collect and enforce payment of such  
23 taxes, and such taxes when laid shall be a lien upon the property in the  
24 same manner as town taxes, and such liens may be continued by  
25 certificates recorded in the land record office of the town, and  
26 foreclosed in the same manner as liens for town taxes. The assessor or  
27 board of assessment appeals shall promptly forward to the clerk of the  
28 district any certificate of correction or notice of any other lawful  
29 change to the grand list of the district. The district clerk shall, within  
30 ten days of receipt of any such certificate or notice, forward a copy  
31 thereof to the treasurer, and the assessment of the property for which  
32 such certificate or notice was issued and the rate bill related thereto  
33 shall be corrected accordingly. If the district constructs any drain,  
34 sewer, sidewalk, curb or gutter, such proportion of the cost thereof as  
35 such district determines may be assessed by the board of directors, in  
36 the manner prescribed by such district, upon the property specially  
37 benefited by such drain, sewer, sidewalk, curb or gutter, and the  
38 balance of such costs shall be paid from the general funds of the  
39 district. In the construction of any flood or erosion control system, the  
40 cost to such district may be assessed and shall be payable in  
41 accordance with sections 25-87 to 25-93, inclusive. The cost for the  
42 maintenance of water quality in a lake shall be assessed on the land in  
43 a district and payment shall be apportioned equally among the owners  
44 of parcels of property. Subject to the provisions of the general statutes,  
45 the district may issue bonds and the board of directors may pledge the  
46 credit of the district for any money borrowed for the construction of  
47 any public works or the acquisition of recreational facilities authorized  
48 by sections 7-324 to 7-329, inclusive, and such board shall keep a  
49 record of all notes, bonds and certificates of indebtedness issued,  
50 disposed of or pledged by the district. All moneys received by the

51 directors on behalf of the district shall be paid to the treasurer. No  
52 contract or obligation which involves an expenditure in the amount of  
53 (1) ten thousand dollars or more in districts where the grand list is less  
54 than or equal to twenty million dollars, or (2) twenty thousand dollars  
55 or more in districts where the grand list is greater than twenty million  
56 dollars, in any one year shall be made by the board of directors, unless  
57 the same is specially authorized by a vote of the district, nor shall the  
58 directors borrow money without like authority. The clerk of the district  
59 shall give written notice to the treasurer of the town in which the  
60 district is located of any final decision of the board of directors to  
61 borrow money, not later than thirty days after the date of such  
62 decision. The district may adopt ordinances, with penalties to secure  
63 their enforcement, for the purpose of regulating the carrying out of the  
64 provisions of sections 7-324 to 7-329, inclusive, and defining the duties  
65 and compensation of its officers and the manner in which their duties  
66 shall be carried out.

67 (b) Upon the request of the clerk of any district, the registrar of  
68 voters and the assessor of the town in which the district is located shall  
69 provide a list of voters of the district.

70 (c) As used in this subsection, "flat tax" is a method of property tax  
71 assessment by which a district apportions the total amount of real  
72 property tax due to such district in equal amounts to each parcel of  
73 real property within its territorial limits. Any district may establish a  
74 flat tax if the board of directors of the district approves a resolution  
75 proposing such a flat tax, provided: (1) The board of directors of the  
76 district shall call a meeting of the voters of the district, which meeting  
77 shall be held within thirty days of the board of directors' approval of  
78 such resolution and shall be called by publication of a written notice of  
79 the same, signed by the members of the board of directors of the  
80 district, at least fourteen days before the time fixed for such meeting, in  
81 two successive issues of a newspaper published or circulated in the  
82 town in which the district is located, provided not later than twenty-  
83 four hours before any such meeting, two hundred such voters or ten

84 per cent of the total number of such voters, whichever is less, may  
85 petition the clerk of the district, in writing, that a referendum on the  
86 question of whether the district should adopt a flat tax be held in the  
87 manner provided in section 7-327; and (2) a two-thirds majority of the  
88 voters in attendance at such meeting, or, if a referendum is held, two-  
89 thirds of such voters casting votes in such referendum, vote in favor of  
90 the district adopting a flat tax. If the district adopts a flat tax, the clerk  
91 of such district shall notify the town clerk of the town not later than the  
92 date thirty days after the date of the meeting or referendum adopting  
93 such flat tax.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2010</i>	7-328

***Statement of Purpose:***

To permit special taxing districts to adopt a flat tax for the purpose of uniform residential real property assessment.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*